



Honorarium Worksheet for International Visitor

Updated March 2017

Instructions

Please complete this worksheet and email it with the required document to the GEO contact for review. After we review and sign this worksheet, we will email it back to the host department. The host department then completes the VCU honorarium payment process outlined at this link: <https://procurement.vcu.edu/i-want-to/pay-an-individual/give-an-honorarium/>

GEO Contact

Paul Babitts, Ph.D., Associate Director, International Student & Scholar Programs, babittsp@vcu.edu (804-828-9615).

Required Document

Please attach a copy of the biographical data page of the recipient’s passport (the page showing the recipient’s picture, biographical data, passport number, and passport validity dates).

I. The Host Department Administrator Completes This Section

Host Department	
Contact name	
Contact’s email	
Contact’s phone number	
Brief description of the recipient’s activity at VCU: lecture, workshop, class, etc.	
Date(s) of the activity	
Amount of honorarium	\$
The official activity described above was performed for the benefit of VCU and falls within the broad realm of customary academic activities associated with teaching, research, public service, or academic administration or operations.	<input type="checkbox"/> YES <input type="checkbox"/> NO

I attest that the information provided above is true and accurate to the best of my knowledge.

Host Department Administrator Signature

Date

II. The Honorarium Recipient Completes This Section

Last (family) name as it appears in your passport	
First name(s) as it or they appear in passport	
Your country of usual residence	
Country of permanent residence	
The official activity described above was performed for the benefit of VCU and falls within the broad realm of customary academic activities associated with teaching, research, public service, or academic administration or operations.	<input type="checkbox"/> YES <input type="checkbox"/> NO
During the past 6 months I have not received an honorarium or reimbursement from more than 4 US institutions	<input type="checkbox"/> TRUE <input type="checkbox"/> NOT TRUE
Do you have an office or other fixed business base in the US?	<input type="checkbox"/> YES <input type="checkbox"/> NO

US Tax Issues

Does your country of residence have a tax treaty with the US that allows you to avoid paying US taxes?	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT SURE
Do you have a US Social Security Number (SSN)? If Yes, please write the number.	<input type="checkbox"/> YES # _____ <input type="checkbox"/> NO

If either of the following questions is True, please complete the chart below. If neither of the questions is True, skip the chart entirely.

- 1. You were admitted to the US in any status within the last 3 years.**
- 2. You were admitted to the US in F, J, M, or Q status since January 1, 1985.**

Entry	Exit	Visa Type	If J-1, what category?	Primary Activity During Visit	Did you take any tax treaty benefits? YES or NO

<p>If your country of residence has a tax treaty with the US and you have a SSN, you may be eligible to receive a whole amount honorarium (no US tax withheld). You are responsible for reporting your US income to your home country tax agency. TO TAKE ADVANTAGE OF THIS OPTION: Please contact Karin Messina (kmessina@vcu.edu), Payroll Specialist, VCU HR, <i>before</i> departing VCU.</p>	<p>If your country of residence does not have a tax treaty with the US or you do not have a SSN, 30% of your honorarium will be withheld by VCU for US tax purposes. If you would like to recover the lost 30%, you may file a US tax return with the IRS between January 1-April 15 of next year. TO FILE A US TAX RETURN: https://www.irs.gov/ (or contact a US tax preparation service)</p>
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I attest that the information provided above is true and accurate to the best of my knowledge.

 Recipient Signature

 Date

III. GEO Completes This Section

1. *Based on the information and documents provided by the B visitor and host department on this Compliance Worksheet, I attest that, pursuant to Public Law 105-277, American Competitiveness and Workforce Improvement Act of 1998, Subtitle C, Miscellaneous Provision, Section 431, Academic Honoraria, the B visitor is eligible to receive an honorarium payment.*
2. *The visitor's honorarium payment is subject to US tax withholding:* Yes No

 Immigration Advising Signature

 Date

FOR GEO USE ONLY. Reason for tax withholding determination: